

IN THE  
INDIANA TAX COURT

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NO. 49T10-9309-TA-70

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TOWN OF ST. JOHN, et al.,	)
	)
Petitioners,	)
	)
v.	)
	)
DEPARTMENT OF LOCAL	)
GOVERNMENT FINANCE as successor	)
to the STATE BOARD OF TAX	)
COMMISSIONERS,	)
	)
Respondent.	)

**MONTHLY REPORT 43**

As successor to the State Board of Tax Commissioners, this is monthly report forty-three from the Department of Local Government Finance under the Court's order dated May 31, 2000, 729 N.E.2d 242, 247. The report explains the Department's activities during December 2003 to implement the Court's order.

*Lake County Reassessment*

Department senior staff met with various contract representatives periodically throughout the month regarding the completion of Lake County's reassessment and finalization of assessed values.

The assessed values were finalized for Calumet Township and mailed to Lake County taxpayers December 29, 2003, allowing Cole Layer Trumble Company to submit a final equalization study to the Department. The Commissioner approved the

equalization study December 22, 2003. Department employees attended numerous meetings during the month of December with Crowe Chizek to review the study and ensure its accuracy and uniformity.

Members of the Department's legal and assessment staff spent time in CLT's Schererville office reviewing informal appeal files. As of December 12, 2003, informal conferences have been scheduled for 13,363 parcels and hearings held on 7017 parcels. No final determinations have been issued to date.

Crowe Chizek LLC, issued the Lake County Reassessment Fund Analysis, December 12, 2003. Pursuant to IC § 6-1.1-4-32(e), the Department has provided a copy of the report to the Lake County legislative body, the Lake County prosecutor, and the Indiana Attorney General for review.

#### *Budgets*

The Department certified 78 county budgets for assessment year 2002 as of December 31, 2003. 64 counties have mailed out tax bills. Fourteen counties are still awaiting final budget certification.

#### *County Ratio Studies*

The Department has received 90 county ratio studies to date. Two counties have yet to submit a ratio study to the Department for approval: Lawrence and Brown.

#### *Assessment and Equalization Report*

As of December 31, 2003, all but 2 counties have submitted equalization studies. 89 counties' equalization studies have been approved. Lawrence County and Brown County have not submitted equalization studies. In December, Brown County officials entered into a contract providing for a complete reassessment for the 2002 reassessment

year. The contract totals \$250,000. The Department's field staff representatives have been visiting those counties that have not submitted ratio studies for approval as well as those counties that have not sought final budget certification.

### *Public Affairs*

The office of media relations continues to answer calls and respond to public information requests. Requests most often come from members of the media, and the Department has continued to provide them with accurate information in a timely manner. In response to Senate Enrolled Act 1, the Department with the Governor's staff issued a press release explaining the extension of the deduction-filing deadline. Certain taxpayers were afforded the opportunity to file for their homestead credit after the May 10 deadline in 2003.

The Department continues to provide explanation and guidance to assessing officials through memorandums and directives. In December the Department issued instructions on exemptions, deductions and assessing methodologies. Copies of this report are posted on the DLGF website.

### *Legislative Review*

The "mini-session" drew to an end early in December, which meant the Department's staff spent the rest of the month reviewing the bill and responding to questions and concerns that will surely be raised during the 2004 Regular Session. The Commissioner and her legislative and other senior staff members met regularly with legislative liaisons and public groups to discuss possible implications of restructuring ideas and proposed solutions to lessening the tax burden for the citizens of Indiana. The

Department has also hired a new Legislative Liaison, Dan Mathis, to assist the Department with the 2004 regular session.

*Statewide Equalization Issues*

A second meeting of the IFPI steering committee met December 18, 2003, in Indianapolis. The Steering Committee consists of leaders in state government, business and industry as well as the presidents of the county assessors and township assessors associations. Chairman John Huie opened the meeting, and the members received an update of progress presentation by William Sheldrake. Richard Almy and Robert Denne, partners in the firm contracted to perform the statewide analysis, spoke on the findings they have discovered to date as well as outlined the status of data.

*Lake County Industrial Facilities*

The Department issued Preliminary Assessed Value Determinations, December 31, 2003, on the industrial facilities located in Lake County valued above 25 million dollars.

Respectfully submitted,

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**CERTIFICATE OF SERVICE**

I hereby certify that I served a copy of the foregoing report by first class mail,  
postage prepaid, on counsel of record listed below on this \_\_\_\_\_ day of January 2003:

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